

SHIFT OF REGISTERED OFFICE OF A COMPANY

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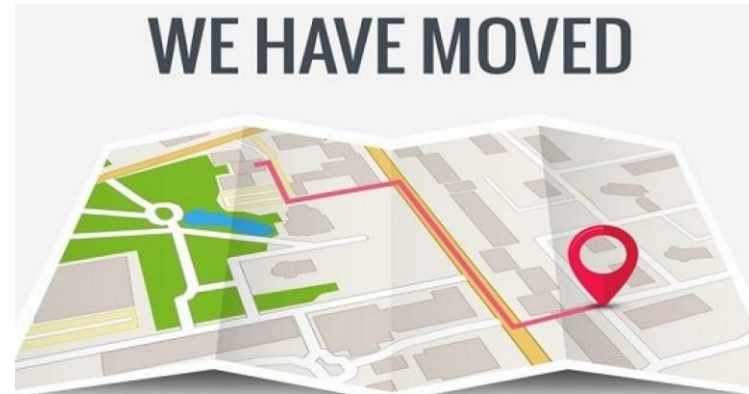
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INTRODUCTION

What is Registered Office?

- A registered office is the official address of a company.
- The proposed company is required to intimate the address of its proposed registered office at the time of incorporation itself.
- It is usually situated where most of the stakeholders reside.
- However sometimes it happens so that the registered office needs to be shifted to another place for better management of the company.

CLASSIFICATION OF SHIFT OF REGISTERED OFFICE



Shift of Registered Office within the local limits of city, town or village



Shift of Registered Office outside the local limits of city, town or village within the same ROC and state



Shift of Registered Office from Jurisdiction of one ROC to another within the same state

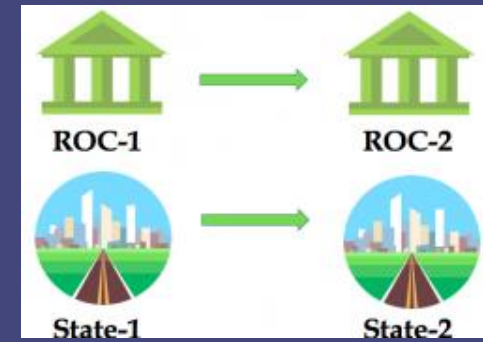
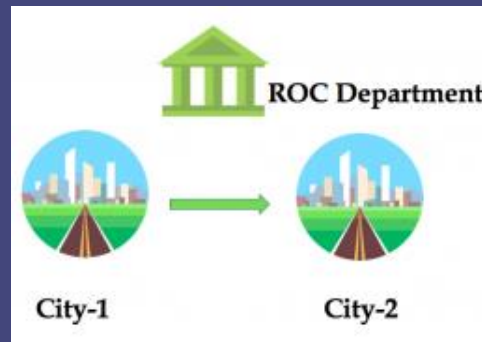


Shift of Registered Office from one state to another

RELEVANT PROVISIONS

The provisions related to the shift of Registered Office are:

- Section 12 of the Companies Act 2013;
- Section 13 of the Companies Act 2013;
- Rule 25 of the Companies (Incorporation) Rules 2014;
- Rule 28 of the Companies (Incorporation) Rules 2014;
- Rule 30 of the Companies (Incorporation) Rules 2014.



SHIFT OF REGISTERED OFFICE WITHIN THE LOCAL LIMITS

Procedure for the shift of Registered Office within the local limits of the city, town or village is as follows:

- Calling of Board Meeting.
- Passing of Board Resolution.
- Intimation to ROC in Form INC-22 within 15 days of change.

Attachments to Form INC-22:

- Proof of registered office address.
- Copies of the utility bills.
- Proof that the company is permitted to use the address as the registered office of the company.

SHIFT OF REGISTERED OFFICE OUTSIDE THE LOCAL LIMITS

Procedure for the shift of Registered Office outside the local limits of the city, town or village within the same ROC and state is as follows:

- Calling of the Board Meeting and passing of Board Resolution.
- Calling of General Meeting to pass the Special Resolution.
- Intimation to ROC in e-form MGT-14 within 30 days and e-form INC-22 for intimation of shift of Registered Office address within 15 days.
- **Attachments to MGT-14:**
- Certified true Copy of Special Resolution.
- Certified true Copy of notice and Explanatory Statement.

Attachments to INC-22:

- Certified true Copy of special resolution.
- Copy of lease deed/purchase deed/ rent agreement, etc.
- Copy of utility bill (not older by two months).

SHIFT OF REGISTERED OFFICE FROM THE JURISDICTION OF ONE ROC TO ANOTHER WITHIN THE SAME STATE

Procedure for the shift of Registered Office from the jurisdiction of one ROC to another within the same state is as follows:

- Convene Board Meeting and pass the resolution for the shifting of Registered Office and for authorizing company secretary or the director for moving application to the Regional Director in Form INC-23.
- Issue the notice of General Meeting.

- Hold the EGM and pass Special Resolution.
- File Form MGT-14 within 30 days.
- File an application with the Regional Director (RD) in e-form INC-23 along with the following documents:
 - i. Board resolution;
 - ii. Special Resolution;
 - iii. A declaration given by the key managerial personnel, or any two directors authorized by the Board;
 - iv. A declaration not to seek change in the jurisdiction of the court where cases for prosecution are pending;
 - v. Acknowledged copy of intimation to the Chief Secretary of the State.

- Obtain confirmation order from RD and file the same with ROC in form INC-28 within 60 days.
- File e-form INC-22 within 30 days along with the following documents:
 - i. Registered document of the title of the premises;
 - ii. Notarized copy of lease or rent agreement;
 - iii. Authorization from the owner or authorized occupant of the premises;
 - iv. Proof of evidence of any utility service.
- Get the copy of order of competent authority and the new address printed on all company's letterheads.

SHIFT OF REGISTERED OFFICE FROM ONE STATE TO ANOTHER

Procedure for the shift of Registered Office from one state to another is as follows:

- Call Board Meeting and pass the resolution for shifting of Registered Office, and to authorize the company secretary or the director to move an application to RD to alter Clause II of MOA and to move application to Central Government for approval.
- Issue the notice of General Meeting.
- Hold the General Meeting and pass Special Resolution.
- File Form MGT-14 within 30 days.

Attachments to MGT-14:

- i. Certified true Copy(s) of special resolution(s) Altered MOA;
- ii. Minutes of EGM;
- iii. Shorter consent if any;

- Publish a notice in form INC-26, at least in one vernacular newspaper and one English newspaper.
- Prepare a list of creditors and debenture holders.
- Prepare an affidavit from directors stating that no employees shall be retrenched.
- Prepare an application/petition for shifting of Registered Office and to be filed with RD for seeking approval.
- Send the copy of the application/petition to the Chief Secretary of the State.
- The scanned copy of the petition to be filled in Form GNL-2 with ROC.

- The application/petition under Section 13(4) of the Companies Act 2013 for seeking approval of the Central Government (RD) for shifting of Registered office from one State to another shall be filed in Form INC-23 along with following documents:
 - i. A copy of the memorandum and Articles of association.
 - ii. Certified true copy of board resolution.
 - iii. Certified true Copy of the notice convening the general meeting.
 - iv. Certified true Copy of the special resolution.
 - v. Certified true Copy of the minutes of the general meeting.
 - vi. Affidavit Verifying the application.
 - vii. List of creditors and debenture holders entitled to object to the application.
 - viii. Affidavit verifying the list of creditors.

- ix. Affidavit verifying the List of Creditors kept at Registered Office.
- x. Copy of news paper advertisement.
- xi. Affidavit by director verifying non-retrenchment of employees.
- xii. Affidavit verifying the publication of news paper notice.
- xiii. Memorandum of appearance.
- xiv. Copy of Board resolution or power of attorney or the executed vakalatnama, as the case may be (in the favour of professional).
- xv. Affidavit for no enquiry, inspection, investigation and prosecution is pending against the Company or its Directors.
- xvi. Copy of the latest audited balance sheet and profit and loss account of the company.

- xvi. Affidavit proving the dispatch and service of notice to the chief secretary.
- xviii. Board resolution authorizing the director to submit the petition n Form MGT-14.
- xix. Affidavit for compliance.
- After filing and scrutiny of application the hearing will take place at the Regional Director Office.
 - Where any objection of any person has been received by the applicant, it shall serve a copy thereof to the Central Government on or before the date of hearing.
 - If no objection is received from anybody, Central Government (Regional Director) will confirm the change of registered office on the date of hearing. If any objection is received, Central Government will, before passing any order, ensure that the company has either obtained consent of the person who had objected or claim has been discharged or has determined.

- The Regional Director will make an order confirming the alteration.
- Obtain certified copies of the order passed by the Central Government.
- File e-form INC-28 with ROC within 30 days of confirmation.
- File e-form INC-22 with ROC within 15 days of confirmation.
- If the documents are in order, Registrars of both states will approve the forms and registered office change will be updated in register of Registrar.
- New Certificate of Incorporation will be issued by the Registrar of the State within 30 days.

ADDITIONAL REQUIREMENTS IN CASE OF LISTED COMPANIES

In case of listed companies SEBI LODR compliance regulation 30 and 46(3) :

- Information to stock exchange about change of Registered Office within 24 hours from the registration of notice and the same shall be posted on the website of the Company within 2 working days.

POST COMPLIANCES

- Notice by way of advertisement in newspaper.
- Amend address on the business letter, letterheads, invoice forms etc.
- Update new address with banks.
- Update new address in PAN and TAN.
- Update new address with the Basic Utility Service Providers.
- Update new address with NSDL, CDSL & RTA as applicable.
- Update new address with authorities like Central Board of Indirect Taxes and Customs etc.

THANK YOU

KNOWLEDGE MANAGEMENT TEAM OF MEHTA & MEHTA

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